

## **4 FAH-3 H-520 ATTENDANCE AND LEAVE**

*(TL: FMP-14; 11-26-2002)*  
*(Office of origin: RM/GFS/FPRA/FRMC)*

### **4 FAH-3 H-521 DESCRIPTION AND AUTHORITIES**

#### **4 FAH-3 H-521.1 Description**

*(TL:FMP-4; 6-15-95)*

Descriptions of maintenance and reporting of time, attendance, and leave and responsibilities of employee, timekeeper, and supervisor are found in 4 FAH-3 H-520.

#### **4 FAH-3 H-521.2 Authority and Applicability**

*(TL:FMP-4; 6-15-95)*

a. Chapters 61 and 63 of 5 U.S.C. provide authority for attendance and leave. Chapters 3 and 6, Title 6 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies prescribes requirements for maintenance and reporting of time and attendance (T&A) and leave.

b. The concepts of this subchapter are applicable to U.S. citizens, FSN employees, and personal services contractors. However, the specific types of leave or benefits mentioned are those available to U.S. citizen employees. The leave benefits of FSN employees and personal services contractors and AMCITs are determined by the local leave plan. Any leave benefits of U.S. citizen personal services contractors arise from their contracts, but to be serviced by CAPPS must be compatible with the parameters of leave benefits of employees. All require biweekly reporting to a payroll system of time worked and leave taken.

### **4 FAH-3 H-522 DEFINITIONS**

*(TL:FMP-4; 6-15-95)*

a. **Calendar year** means a period of twelve consecutive calendar months beginning the first day of January and ending the last day of December.

b. **Fiscal year** means a period of twelve consecutive calendar months beginning the first day of October and ending on the last day of September of the next year.

c. **Leave year** means the period beginning with the first day of the first complete pay period in a calendar year and ending with the day immediately before the first day of the first complete pay period in the following calendar year.

## **4 FAH-3 H-523 MANAGEMENT CONTROLS**

### **4 FAH-3 H-523.1 Separation of Duties**

*(TL:FMP-4; 6-15-95)*

In accordance with prudent management control practices, the following functions should be separated from one another:

- Recording T&A data;
- Approving T&A reports;
- Payroll computations and certification of payroll voucher; and
- Recording of payroll data in the accounts.

### **4 FAH-3 H-523.2 Authorization**

*(TL:FMP-4; 6-15-95)*

Premium pay, such as overtime, night, holiday, and Sunday work, must be authorized in advance by an authorizing official. In emergencies, a supervisor who is not an authorizing official may order an employee to perform up to eight hours per pay period of premium compensation work. As soon as possible, that order must be reviewed and signed by the authorizing official. All authorizations must be in writing.

### **4 FAH-3 H-523.3 Proper Documentation**

*(TL:FMP-4; 6-15-95)*

There should be complete, accurate, and proper documentation of time and attendance data, leave, and premium pay for all employees. Any adjustment or change in records must be documented and certified by the appropriate official.

## **4 FAH-3 H-524 MAINTENANCE OF TIME AND ATTENDANCE AND LEAVE RECORDS**

### **4 FAH-3 H-524.1 Time and Attendance Requirements**

*(TL:FMP-4; 6-15-95)*

An accurate record of the time an employee works and/or is absent must be recorded daily. T&A data may be recorded on T&A forms or entered directly into an automated system. T&A and leave records should be retained for three years after the end of the leave year.

### **4 FAH-3 H-524.2 Basis for Recording Time and Attendance Data**

*(TL:FMP-4; 6-15-95)*

Recorded T&A data must be based on one of the following methods:

- (1) Supervisor or timekeeper observation and recording of employee's hours worked;
- (2) Time clock or other automated timekeeping devices, where not prohibited by law; or
- (3) Serial sign-in/sign-out sheets on which employees sign their names and record their times of arrival in the order they arrive. When employees leave, they must sign their names again, in the order of departure and record their departure time.

### **4 FAH-3 H-524.3 Time and Attendance Records to Be Maintained**

*(TL:FMP-4; 6-15-95)*

T&A forms, supporting documents, or computer files of time and attendance data must be maintained to show daily starting and ending times for:

- Regular time worked;
- Time worked for which premium pay would be given, by type of premium pay;
- Credit hours and compensatory time earned and used; and
- Hours of leave used by type of leave.

## **4 FAH-3 H-524.4 Accrual Of Leave And Maintenance Of Leave Records**

### **4 FAH-3 H-524.4-1 Accrual of Leave**

*(TL:FMP-4; 6-15-95)*

a. The payroll system must contain accurate information on the type of appointment for each employee and the leave hours to which the employee is entitled. The number of hours of each type of leave must be accurately computed per pay period using correct accrual rates. See 3 FAM and 4 FAH-1 for accrual rates for U.S. citizen employees. Leave benefits in contracts with U.S. citizen personal services contractors must be compatible with employee accrual rules. Foreign Service Nationals and AMCITS accrue leave according to the approved local leave plan.

b. Reduction is made at the beginning of each leave year for accumulated annual leave exceeding ceilings. Controls must be implemented to ensure that accumulated leave in excess of the ceiling is dropped from the opening leave balance.

### **4 FAH-3 H-524.4-2 Maintenance of Leave Records**

*(TL:FMP-4; 6-15-95)*

Leave records shall be maintained in automated systems or appropriate manual files showing the following information for each employee:

- (1) The rate of accrual for each type of leave which may be accrued;
- (2) The hours or days accrued and used by leave type: annual, sick, compensatory, or home;
- (3) Any advance leave authorized, including the date through which the leave is authorized, the type of leave advanced, and the total hours or days advanced;
- (4) Any leave received under the voluntary leave transfer program (5 CF 630.900) or restored annual leave; and
- (5) The number of hours or days for any leave ceilings by type of leave.

## **4 FAH-3 H-525 RESPONSIBILITY FOR ATTENDANCE AND LEAVE FUNCTION**

### **4 FAH-3 H-525.1 Responsibility of Head of Each Office**

#### **4 FAH-3 H-525.1-1 Maintenance of Attendance and Leave Records**

*(TL:FMP-4; 6-15-95)*

The head of each office in the Department or administrative officer at post must ensure that leave and attendance records of all employees of the office are maintained in accordance with provisions of this subchapter.

#### **4 FAH-3 H-525.1-2 Establish Controls**

*(TL:FMP-4; 6-15-95)*

The head of each office or the administrative officer at post must also establish controls for accurate and timely recording and reporting of time and attendance.

#### **4 FAH-3 H-525.1-3 Conduct Training**

*(TL:FMP-4; 6-15-95)*

In order to ensure efficient and accurate procedures for the T&A function, the head of each office should ensure that timekeeping refresher training, seminars, and lectures for the responsible personnel of the office are conducted periodically. These may be conducted in coordination with other offices in the Department.

### **4 FAH-3 H-525.2 Responsibilities of Supervisors**

#### **4 FAH-3 H-525.2-1 Designating Timekeepers**

*(TL:FMP-4; 6-15-95)*

Supervisors are responsible for designating timekeepers. Supervisors are also responsible for assuring that timekeepers are adequately trained and are observing the prescribed procedures for recording and reporting attendance, leave, overtime, and other duty subject to premium or differential rates.

## **4 FAH-3 H-525.2-2 Ensuring Accuracy of Time and Attendance Reports**

(TL:FMP-4; 6-15-95)

Supervisors are accountable for the accuracy of T&A Reports. When approval of T&A Reports is based on reliance on management controls, the supervisors must have a reasonable basis for relying on the system of management controls to ensure accuracy and legal compliance.

## **4 FAH-3 H-525.2-3 Reviewing and Approving Time and Attendance Reports**

(TL:FMP-4; 6-15-95)

Supervisors must review and approve T&A Reports of employees for whom they are responsible. Supervisors must also ensure that the approved T&A reports are submitted to the servicing payroll office by the due date. In case of any adjustment to leave records of an employee, the supervisor must review and certify such changes on the leave statement.

## **4 FAH-3 H-525.2-4 Approving Premium Time and Leave**

(TL:FMP-14; 11-26-2002)

a. Authority for premium compensation work originates with officials holding funds or their designees as described in 3 FAM 3100. Supervisors, so authorized, may request and approve work necessitating premium pay. The approval should be in writing and prior to the performance of the work. In an emergency, 3 FAM 3100 authorizes a supervisor who is not an authorizing official to order an employee to perform up to eight hours per pay period of premium compensation work.

b. Leave should be approved by the supervisor prior to being taken. The approved Form **OPM-71, Request for Leave or Approved Absence**, is then submitted to the timekeeper for making entry on the T&A report.

## **4 FAH-3 H-525.3 Responsibilities of Timekeepers**

### **4 FAH-3 H-525.3-1 Observing Actual Daily Attendance**

(TL:FMP-4; 6-15-95)

The normal basis for recording T&A is the observation by the supervisor or timekeeper of employees' hours worked. Instances where this is not possible require reasonable assurance of correctness of T&A reporting.

#### **4 FAH-3 H-525.3-2 Recording Attendance, Leave, and Premium Time**

*(TL:FMP-4; 6-15-95)*

Timekeepers are responsible for making attendance entries on T&A records daily unless sign-in and sign-out sheets are maintained in the office. Leave entries must be made based on the approved leave application form. In recording premium time worked, timekeepers must determine that supervisors have authorized the premium time.

#### **4 FAH-3 H-525.3-3 Closing Time And Attendance Reports**

*(TL:FMP-4; 6-15-95)*

Designated timekeepers are responsible for closing the T&A reports, and for ensuring correctness of all recorded information therein before the submission of such reports to the supervisor.

#### **4 FAH-3 H-525.3-4 Restrictions On Duties Performed By Timekeepers**

*(TL:FMP-4; 6-15-95)*

- a. T&A Reports shall not be certified by employees performing timekeeping functions.
- b. In those situations where salary is paid by check, such checks are not to be distributed or handled by employees who perform timekeeping functions.

#### **4 FAH-3 H-525.3-5 Employee Under Suspension, AWOL, Or LWOP**

*(TL:FMP-4; 6-15-95)*

When a timekeeper has been notified that an employee has been placed on AWOL, LWOP, or suspended, the timekeeper must indicate on the T&A Reports the number of hours that the employee has been in that status.

#### **4 FAH-3 H-525.4 Responsibilities of Employees**

##### **4 FAH-3 H-525.4-1 Affirming Accuracy And Completeness**

*(TL:FMP-4; 6-15-95)*

- a. Employees share responsibility with the timekeeper and the

supervisor in affirming the accuracy and completeness of leave taken and that overtime, holiday, and compensatory time reported was authorized and worked.

b. Employees must submit a leave application form to the supervisor for approval before the leave is taken. For other than regularly scheduled work, employees must sign or initial against their name in the T&A report to verify the accuracy of the entries on the report. This verification does not constitute supervisory approval of the reports which must still be made. Employees must review the Earnings and Leave Statement and disclose any discrepancies to supervisors promptly.

#### **4 FAH-3 H-525.4-2 Employees In Travel Status**

*(TL:FMP-4; 6-15-95)*

Employees in travel status are responsible upon completion of travel for advising the appropriate office at post or in Washington of any leave taken. Such leave usage must be consistent with the filed travel voucher.

### **4 FAH-3 H-526 REPORTING TIME AND ATTENDANCE AND LEAVE**

#### **4 FAH-3 H-526.1 Requirements**

##### **4 FAH-3 H-526.1-1 Mode of Reporting**

*(TL:FMP-4; 6-15-95)*

T&A data can be reported either on an approved hard copy document or transmitted by approved electronic media. The hard copy supporting documents must be retained by the timekeeper.

##### **4 FAH-3 H-526.1-2 Reporting Requirements**

*(TL:FMP-4; 6-15-95)*

T&A Reports may cover no more than one pay period. The following data must be included on the T&A Report as a minimum for each employee for each pay period:

- (1) Employee name and identifying number (social security number or employee number);
- (2) Pay period number or dates;
- (3) Number of hours worked by day and in total;



- (4) Number of hours of premium pay, by type of premium pay, to which the employee is entitled;
- (5) Number of credit hours and compensatory time earned;
- (6) Number of hours of leave (by type), credit hours, and compensatory time used;
- (7) Dates and times leave was taken; and
- (8) Handwritten signature or initials for any leave, premium or any other special hours.

#### **4 FAH-3 H-526.1-3 Adjustments**

*(TL:FMP-4; 6-15-95)*

Any adjustments required because of changes after the T&A report was approved must be made in the payroll system and reflected in the pay period to which the changes apply. Changes should be made as soon as possible after discovery and must be approved by an authorizing supervisor prior to being transmitted to the servicing payroll office.

#### **4 FAH-3 H-526.1-4 Approval of Time and Attendance Reports**

*(TL:FMP-4; 6-15-95)*

All T&A Reports and other supporting documents must be reviewed and approved by an authorized supervisor in accordance with the requirements listed below:

- (1) Approval of T&A documents must be based on knowledge from personal observation, from timekeeper attestation, from reliance on other management controls, or a combination of these;
- (2) T&A documents must be approved as close to the end of the pay period as possible to allow for processing of the payroll by pay day; and
- (3) Approval must be indicated either by a handwritten signature or an approved system which provides for an automated signature. Automated approval must be made by entering designated codes into an automated system with appropriate safeguards to prevent unauthorized entry.

## **4 FAH-3 H-526.2 Submission of Time and Attendance Reports**

*(TL:FMP-4; 6-15-95)*

a. T&A reports must be submitted to the servicing payroll office for all employees and PSC's after being approved in accordance with 4 FAH-3 H-526.1-4 above.

b. Employees engaged in transmitting approved T&A reports must not be able to change T&A information during transmission without a record of the change being generated and approved by the supervisor.

c. The deadline for the submission of T&A reports to the data processing center or the servicing payroll office is to be established by the servicing payroll office.

## **4 FAH-3 H-527 CERTAIN OFFICERS EXEMPT FROM LEAVE LAWS**

*(TL:FMP-4; 6-15-95)*

Chiefs of mission, career ambassadors, and other presidential appointees to executive schedule positions, AID mission directors of classes 3 and 4, and other AID officers compensated under Section 401 of the Foreign Service Act of 1980, as amended, are exempted from the leave laws by 5 U.S.C. 6301 and do not accrue or use leave. However, members of the Senior Foreign Service (SFS) who elect to continue to receive their SFS pay in lieu of presidential pay remain covered by the leave laws.

## **4 FAH-3 H-528 RESTORATION OF FORFEITED ANNUAL LEAVE**

### **4 FAH-3 H-528.1 Authority**

*(TL:FMP-4; 6-15-95)*

5 U.S.C. 6304 authorizes restoration of annual leave. Rules for restoration of annual leave are provided in 3 FAM 3400. The provisions described in this section apply only to U.S. citizen employees. See 3 FAM 7400 for discussion of restoration of forfeited annual leave for Foreign Service Nationals.

## **4 FAH-3 H-528.2 Authorization of Restoration**

*(TL:FMP-4; 6-15-95)*

The designated decision officer (See 3 FAM 3400) must forward the memorandum of approval to the claimant and a signed copy with documentation to the appropriate payroll office (CAPPS/Washington for State employees and the servicing payroll office for serviced-agency employees). The memorandum of approval should provide the following information.

- (1) Total hours of annual leave restored and authority for approval;
- (2) Date by which the restored annual leave must be used;
- (3) A statement that the payroll office has been informed of the approval of the restoration of the annual leave and that a separate account will be established to record the balance of the restored annual leave; and
- (4) A notification that the claimant must inform the timekeeper whether the annual leave approved for use is to be charged against the restored annual leave balance.

## **4 FAH-3 H-528.3 Establishment of Record of Restored Annual Leave**

*(TL:FMP-4; 6-15-95)*

Upon receipt of the memorandum of approval along with supporting documentation from the decision officer, the payroll office will take the following actions:

- (1) Establish for the claimant a record of the amount of restored annual leave and the date of forfeiture; and
- (2) Reflect the restored annual leave on the claimant's Earnings and Leave Statement the pay period following restoration.

## **4 FAH-3 H-529 VOLUNTARY TRANSFER OF LEAVE**

*(TL:FMP-4; 6-15-95)*

The provisions described in this section apply to only U. S. citizen employees.

## **4 FAH-3 H-529.1 Authority**

*(TL:FMP-4; 6-15-95)*

Pub. L. 103-103 and 5 CFR 630.900 authorize voluntary transfer of unused accrued annual leave between a leave donor and an approved leave recipient.

## **4 FAH-3 H-529.2 Medical Emergency**

*(TL:FMP-4; 6-15-95)*

Medical emergency means a medical condition of an employee or a family member of such employee that is likely to require an employee's absence from duty for a prolonged period of time and to result in a substantial loss of income to the employee because of the unavailability of paid leave.

## **4 FAH-3 H-529.3 Requirements to Become a Leave Recipient**

### **4 FAH-3 H-529.3-1 Substantial Loss Of Income**

*(TL:FMP-4; 6-15-95)*

Before approving an employee's application to become a leave recipient, the agency shall determine that absence from duty without available paid leave (disregarding any advanced leave) because of the medical emergency is (or is expected to be) at least twenty-four hours. In the case of a part-time employee or an employee with an uncommon tour of duty, at least 30 percent of the average number of hours of work in the employee's biweekly scheduled tour of duty is the required absence from duty period.

### **4 FAH-3 H-529.3-2 Application to Become a Leave Recipient**

*(TL:FMP-4; 6-15-95)*

An employee who has been affected by a medical emergency may make written application to the executive director or the administrative Officer or an officer authorized by the executive director or the administrative officer requesting approval to become a leave recipient. The application must be on Form OF-630, Leave Recipient Application Under The Voluntary Leave Transfer Program, or Form DS-1861, Leave Recipient Application.

#### **4 FAH-3 H-529.3-3 Approval Of Application**

*(TL:FMP-4; 6-15-95)*

The authorizing official or the approving officer must notify the applicant of approval or disapproval of the application within thirty calendar days after the date the application was received. The approving officer must also send a copy of the approved application to the servicing payroll office.

#### **4 FAH-3 H-529.3-4 Use Of Transferred Annual Leave**

*(TL:FMP-4; 6-15-95)*

Any available accrued annual leave (and sick leave, if applicable) shall be used before using transferred annual leave. Transferred annual leave may be substituted retroactively for periods of leave without pay or used to liquidate an indebtedness for advanced annual or sick leave granted on or after the beginning of the period of the medical emergency. The leave earned by a full-time employee while in a transferred leave status shall not exceed forty hours of annual or forty hours of sick leave.

#### **4 FAH-3 H-529.3-5 Transfer Of Leave Between Agencies**

*(TL:FMP-4; 6-15-95)*

When a current leave recipient transfers to another employing agency without a break in service, any unused donated annual leave transfers with the employee to the new agency via OPM Form SF-1150-A, Transfer of Leave Records for Leave Recipient Covered by the Voluntary Leave Transfer Program, which is attached to Form SF-1150, Record of Leave Data.

#### **4 FAH-3 H-529.3-6 Limitations**

*(TL:FMP-4; 6-15-95)*

Transferred annual leave may not be:

- Transferred to another leave recipient; or
- Included in a lump-sum payment under 4 FAH-3 H-538 .

## **4 FAH-3 H-529.4 Donation of Annual Leave**

### **4 FAH-3 H-529.4-1 Request to Donate Annual Leave**

*(TL:FMP-4; 6-15-95)*

The employee submits a voluntary written request to the administrative officer requesting that a specified number of hours of accrued annual leave be transferred from the employee's annual leave account to the annual leave account of a specified leave recipient. To donate leave within the same employing agency, the employee should submit Form OF-630-A, Request to Donate Annual Leave to a Leave Recipient (Within Agency) Under the Leave Transfer Program, or Form DS-1862, Designation of Leave Recipient. To donate leave outside of the agency of the leave donor, the employee should submit Form OF-630-B, Request to Donate Annual Leave to Leave Recipient (Outside Agency) Under the Leave Transfer Program, or other appropriate form of agency to which leave is to be transferred. The administrative officer forwards the transfer form to the servicing payroll office.

### **4 FAH-3 H-529.4-2 Recording Donation of Annual Leave**

*(TL:FMP-4; 6-15-95)*

The servicing payroll office records the donation of annual leave in the donor employee's leave records based on Form OF-630-A, DS-862, or OF-630-B. The number of leave hours donated by the employee is deducted from the employee's annual leave account and credited to the recipient's leave account.

### **4 FAH-3 H-529.4-3 Limitations on Donation of Annual Leave**

*(TL:FMP-4; 6-15-95)*

- a. In any one leave year, a leave donor normally may donate no more than a total of one-half of the amount of annual leave they would be entitled to accrue during the leave year in which the donation is made.
- b. A leave donor who is projected to have annual leave that otherwise would be subject to forfeiture at the end of the leave year may normally donate no more than the number of hours remaining in the leave year (as of the day of the transfer) for which the leave donor is scheduled to work and receive pay.
- c. A leave donor shall not donate his or her annual leave to his or her immediate supervisor.

#### **4 FAH-3 H-529.4-4 Unused Transferred Leave**

*(TL:FMP-4; 6-15-95)*

If the hours of transferred annual leave remaining when the medical emergency terminates equal or exceed the number of donors, restore the hours to the donors on the following formula: Unused hours divided by total hours transferred times hours each donor contributed. If the unused hours are less than the number of donors, the authorizing or approving officer just cancels them.